Exhibit 38

From:

Julius Romero

To:

Shepherd, Dr. Thomas; jur9004@nyp.org

Cc:

St. James, John; Perri, Dr.Nancy; ham9001@nyp.org; djg9001@nyp.org

Sent:

Thursday, December 28, 2006 10:07 AM

Subject:

Re: Ross Agreement

Tom,

Thank you for the information. The file document was reviewed and determined to be acceptable EXCEPT for any reference to the existing Wyckoff Heights Medical Center agreement [Exhibit B, (b), (i)]. The Caritas agreement remains separate from the Wyckoff agreement.

The agreement without the referenced item will be signed and faxed to Nancy Perri's office today for her and John St. James' signatures.

A decision was made by Caritas that this agreement, has exhausted a lot of resources already, including time and opportunity.

Caritas will cease any more discussions or negotiations after the end of business day today, December 28, 2006.

I am on vacation as well, but will be available by cell and email.

Julius

(203) 252-1081

"Shepherd, Dr. Thomas" <TShepherd@RossU.edu> wrote:

Julius,

I am sorry for the delay in getting the clarifications to you, which are attached. If we have a signed agreement, then we can proceed with the transfer.

I will be leaving town for a wedding in the morning. Please call John St. James or Nancy Perri (both be in the office tomorrow) and are the signatories for the agreement. They have my authorization to proceed with signing and transfer if the attached is approved and signed.

Thank you for working with us on this, and I believe both organizations will benefit.

Tom

Thomas C. Shepherd DHA

President



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